

CERTIFICATE OF ELECTRONIC TRANSMISSION

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:

Date: August 29, 2006

Name: Gustavo Siller, Jr.

Signature: 

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:

Masamichi Saito et al.

Appln No: 10/624,931

Examiner: Miller, Brian E.

Filed: 07/22/2003

Group Art Unit: 2627

For: IMPROVED SPIN-VALVE  
MAGNETORESISTIVE THIN  
FILM ELEMENT

Attorney Docket No.: 9281/4596

Client Ref. No.: N US02519

**AMENDMENT**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the non-final Office Action mailed June 28, 2006, please amend the above-identified application as below and consider the following remarks.

**Amendment to the Specification** begins on page 2 of this paper.

**Amendment to the Claims** begins on page 4 of this paper.

**Remarks** begin on page 15 of this paper.